

**Internal Revenue Service**  
 Appeals Office M/S 55203  
 5045 E Butler Ave  
 Fresno, CA 93727-5136

Date: OCT 03 2019

Taylor Amarel  
 MuckRock Dept MR 76538  
 411A Highland Ave  
 Somerville, MA 02144-2516

**Department of the Treasury**

**Person to Contact:**

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**Refer Reply to:**

AP:W:A10:T5:FSC

**In Re:**

Freedom of Information Act

**Disclosure Case Number(s):**  
 F19196-0034

Dear Taylor Amarel,

We are in receipt of your letter, dated 9/3/2019, which purports to administratively appeal under the Freedom of Information Act (FOIA), 5 U.S.C. Section 552, the 8/15/2019 response from the Disclosure Specialist. The FOIA, at 5 U.S.C. Section 552(a)(3)(A), and the Department of the Treasury Regulations that implement the FOIA, specify that certain information must be included in your letter in order to be treated as a proper FOIA request. 31 C.F.R. Section 1.5(b)(1)-(7). The Disclosure Specialist informed you that your FOIA request letter did not contain all the necessary information. A determination by the disclosure office that a request is deficient in any respect is not a denial of access. Therefore, under the Departmental regulations, you are not entitled to administratively appeal this response. 31 C.F.R. Section 1.5(f). These FOIA regulations apply to all bureaus of the Department of the Treasury, including the Internal Revenue Service. 31 C.F.R. Section 1.1(a)(1)(viii).

Until you take action to correct the infirmities in your FOIA request, and submit a proper request to the disclosure office, no further action will be taken by the disclosure office with respect to your request.

Because there is no jurisdiction for an administrative appeal under these circumstances, we are closing our file in regard to this matter.

Sincerely,



P. Perez  
 Appeals Team Manager